TAFT STETTINIUS & HOLLISTER LLP 425 Walnut Street, Suite 1800 Cincinnati, Ohio 45240 Timothy J. Hurley (OH Bar #0006458) hurley@taftlaw.com Richard L. Ferrell (OH Bar #0063176) ferrell@taftlaw.com (513) 381-2838 (Telephone) (513) 381-0205 (Fax)

Hearing Date and Time: Feb. 21, 2008 at 10:00 a.m. Objection Deadline: Feb. 19, 2008 at 4:00 p.m.

Attorneys for United States Steel Corporation

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re: : Case No. 05-44481

DELPHI CORPORATION, et al.

÷

Debtors.

UNITED STATES STEEL CORPORATION'S OBJECTION TO:
DEBTORS' EXPEDITED MOTION TO STRIKE (I) NON-CONFORMING CURE
AMOUNT NOTICES AND (II) IMPROPER OBJECTIONS PURSUANT TO
SOLICITATION PROCEDURES ORDER, CONFIRMATION ORDER, PLAN OF
REORGANIZATION, 11 U.S.C.§ 105(a), AND FED. R. BANKR. P. 9010

United States Steel Corporation ("US Steel"), for its objection to the Debtors' Expedited Motion to Strike (I) Non-Conforming Cure Amount Notices and (ii) Improper Objections Pursuant to Solicitation Procedures Order, Confirmation Order, Plan of Reorganization, 11 U.S.C. § 105(a), and Fed. R. Bankr. P. 9010 (the "Motion to Strike") (Doc. No. 12615), states as follows:

Background

This Court has jurisdiction over this matter pursuant to Sections 157 and
 1334 of Title 28 of the United States Code. This matter presents a core proceeding

pursuant to Section 157(b)(2) of Title 28. Venue in this Court is appropriate pursuant to Section 1409 of Title 28.

- 2. In early January of 2008, US Steel received from the Debtors multiple duplicate originals of a Notice of Cure Amount With Respect to Executory Contract to be Assumed or Assumed and Assigned Under Plan or Reorganization ("Cure Notice"). The Cure Notice listed as a contract to be assumed "SAG9014890" (the "USS Contract") with a cure amount of \$0. On January 8, 2008, US Steel completed one of the original Cure Notice documents indicating its disagreement with the cure amount, signed and return the same via overnight delivery. A true and correct copy of the executed Cure Notice is attached hereto as Exhibit "A" including the overnight shipping label.
- 3. US Steel is unable to determine to which contract or transaction the Cure Notice refers as the number appears to be an internal number used by the Debtors. US Steel is not aware of any executory contract between it and the Debtors. ¹
- 4. However, US Steel holds a nonpriority unsecured claim in this case. On June 27, 2006, US Steel timely filed its proof of claim in the case of Debtor Delphi Corporation (Case No. 05-44481), asserting a nonpriority unsecured claim against Debtor Delphi Corporation for goods sold and delivered totaling \$399,548 (the "USS Claim"). This USS Claim is identified as Claim 8657 in these cases. The Debtors' objection to the USS Claim is pending and has not been resolved.
- 5. To the extent that the Cure Notice and the USS Contract referred to therein relate to any portion of the USS Claim, US Steel objects to the cure amount of

¹ US Steel recently received a notice of cure amount and notice of assumption and assignment both relating to the sale of the Debtors' Steering and Halfshaft business which also reference this same US Steel Contract. US Steel has responded to those notices on the same basis as this response.

\$0 and responded as such by sending the original executed Cure Notice to the Debtors which indicated a disagreement with the cure amount.

6. It is unclear as to the instant basis for Debtors' Motion to Strike as US

Steel returned the original executed Cure Notice in a timely fashion to the Debtors.

Although the Debtors' Motion to Strike purports to object to the executed Cure Notice on the basis of it being a "Non-Original Cure Amount Notice", this appears to be in error as US Steel provided the executed original to the Debtors.

WHEREFORE, US Steel requests that the Court enter an order

(a) denying the Debtors' request to strike US Steel's Cure Notice and (b) granting such other and further relief as is just.

Dated: February 14, 2008

Respectfully submitted,

/s/Richard L. Ferrell

Timothy J. Hurley (OH Bar #0006458) hurley@taftlaw.com
Richard L. Ferrell (OH Bar #0063176) ferrell@taftlaw.com
Taft, Stettinius & Hollister, LLP
425 Walnut Street, Ste. 1800
Cincinnati, Ohio 45240
(513) 381-2838 (Telephone)
(513) 381-0205 (Fax)

Attorneys for United States Steel Corporation

CERTIFICATE OF SERVICE

I, the undersigned, do hereby certify that a copy of the foregoing was served, via ordinary U.S. Mail, on this 14th day of February, 2008 on the following:

Delphi Corporation Attn: General Counsel 5725 Delphi Drive Troy, MI 48098

Skadden, Arps, Slate, Meager & Flom LLP Attn: John Wm. Butler, Jr. 333 West Wacker Drive, Suite 2100 Chicago IL 60606

Davis Polk & Wardwell Attn: Donald Bernstein and Brian Resnick 450 Lexington Avenue New York, NY 10017

Latham & Watkins LLP Attn: Robert J. Rosenberg and Mark A. Broude 885 Third Avenue New York, NY 10022

Fried, Frank, Harris, Shriver & Jacobson LLP Attn: Bonnie Steingart One New York Plaza New York, NY 10004

Office of US Trustee, SDNY Attn: Alicia M. Leonhard 33 Whitehall Street, Suite 2100 New York, NY 10004

Honorable Robert D. Drain US Bankruptcy Judge US Bankruptcy Court, SDNY One Bowling Green, Room 610 New York, NY 10004

/s/Richard L. Ferrell